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July 13, 2018

VIA ECF

Honorable Kathryn C. Ferguson, Ch. U.S.B.J.
United States Bankruptcy Court
402 East State Street
Trenton, N.J. 08608

Re: David and Christi Furth, Debtors
Case No. 17-33113-KCF
Chapter 13 - Opposition to Objection - 8/8/18

Dear Chief Judge Ferguson:

Please accept this letter in lieu of a more formal submission on behalf of the New Jersey Division of Taxation ("N.J. Division") in opposition to Debtors' Objection to Taxation's Proof of Claim #9-1 in the above-captioned case. In their Objection, Debtors state that they have provided a copy of their 2016 New Jersey Gross Income Tax ("GIT") return to their attorney. To date, the N.J. Division has not received the 2016 GIT return, including with all relevant Forms W-2. Thus, Taxation cannot review and possibly amend, if at all, its Proof of Claim.

The N.J. Division respectfully contends that its properly filed Proof of Claim #9-1 is entitled to prima facie validity. 11 U.S.C.A. § 502(a); In re Fullmer, 962 F. 2d 1463 (10th Cir. 1994); In re Allegheny Int'l, Inc., 954 F. 2d 167, 173 (3d Cir. 1992). For any possible change, the N.J. Division requests that Debtors provide a copy of their 2016 New Jersey GIT return and Form(s) W-2 to the N.J. Division for review. In the alternative, Debtors' Objection should be denied as to the N.J. Division's Proof of Claim #9-1.



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Thank you for your consideration of this matter.

Respectfully submitted,

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